

1 The Honorable Thomas T. Glover
2 Chapter 7
3 Hearing Location: 700 Stewart St, 7th Floor
4 Hearing Date: September 5, 2008
5 Hearing Time: 9:30 a.m.
6 Response Date: August 29, 2008
7
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9
10 UNITED STATES BANKRUPTCY COURT
11 WESTERN DISTRICT OF WASHINGTON AT SEATTLE
12
13

14 In re Case No. 99-14017-TTG
15 ETALCO, INC. [PROPOSED]
16 EIN: 91-1455297, FINAL ORDER ALLOWING AND
17 Debtor. DISALLOWING CLAIMS
18
19

20 THIS MATTER came before the above-entitled court on the Trustee's Notice of
21 Presentation of Final Order Allowing and Disallowing Claims. Edmund J. Wood, the Chapter 7
22 trustee herein ("Trustee"), appeared through his attorneys, Geoffrey Groshong of Miller Nash
23 LLP. There were no appearances on behalf of any claimant, nor were there any objections to the
24 proposed Order Allowing Claims filed with this court.

25 The Court considered the proposed Order Allowing Claims, responses thereto, argument
26 of the Trustee and claimants, and the files and records herein, including the orders allowing and
disallowing claims previously entered by this Court and more particularly identified below.
Now, therefore, it is hereby ORDERED that the following claims will be treated as set forth
below:

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 1

SEADOCS:254845.3

EXHIBIT A

MILLER NASH LLP
ATTORNEYS AT LAW
TELEPHONE (206) 622-8484
1401 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

I. DISALLOWED CLAIMS

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
2	5/17/02	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612
4	12/30/99	MP&E Co A division of Tractor & Equipment Co NC Machinery Co 17035 West Valley Hwy Tukwila WA 98188	692
8	1/10/00	Snohomish County Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	632
9	1/10/00	Pace Staffing Networks Inc 2275 – 116th Ave NE #200 Bellevue WA 98004	612
10	1/10/00	Streich Brothers Inc 1650 Marine View Dr Tacoma WA 98422	612
27	1/24/00	Hertz Equipment Rental P O Box 26390 Oklahoma City OK 73126	692
29	1/26/00	Northwest Wire & Rope 2301 Lincoln Ave Tacoma WA 98421	692
32	1/27/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W #550 Seattle WA 98119	612
33	1/27/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St #400 Seattle WA 98119	612

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 2

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601 UNION STREET, SEATTLE, WASHINGTON 98101-2242

SFADOGS-254845 3

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. 37 38 39 40 45 46 48 52 58	Date Filed 1/27/00 1/27/00 1/27/00 1/27/00 1/28/00 1/28/00 1/28/00 1/31/00 1/31/00 2/1/00	Claimant Seaport Steel Co P O Box 3625 Seattle WA 98124 Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101 Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101 Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101 A I Credit Corp Imperial A I Credit Companies 160 Water St 19 th Floor New York NY 10038 A I Credit Corp Imperial A I Credit Companies 160 Water St 19 th Floor New York NY 10038 Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101 Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101 Haglund & Kirtley LLP One Main Place 101 SW Main St #1800 Portland OR 97205	Docket No. of Previous Order 692 692 692 692 612 612 692 692 692

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 3

SEADOCs:254845.3

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601 UNION STREET, SEATTLE, WASHINGTON 98101-2152

1 2 3 4	Claim No.	Date Filed	Claimant	Docket No. of Previous Order
5	73	2/4/00	Donnelson Electric Inc. 104 S Olympic Ave Arlington WA 98223	692
6	74	2/4/00	American Clean Sweep 12428 Hwy 99 South #51 Everett WA 98204	692
7	76	2/4/00	Bank of America WA-501-25-01 P O Box 34292 Seattle WA 98124	692
8	77	2/7/00	Ruel Smith Transportation Svc P O Box 6657 Houston TX 77265	692
9	80	2/7/00	PUD #1 P O Box 1107 Everett WA 98206	692
10	87	2/8/00	Maritime Industrial Mach Inc. 27 Expansion Ave St John NB E2R 1A6 Canada	692
11	90	2/8/00	Mills Heavy Hauling Ltd 19 Mills Dr Goodwood NS B3T 1P3 Canada	692
12	94	2/9/00	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	612
13	97	1/10/00	Operating Engineers Local Union 474 Fringe Benefit Funds c/o Jan Jennings, Esq. 227 Second Ave N, 4 th Floor Nashville TN 37201	692
14	108	2/16/00	American Construction Inc ATTN: Steve Brannon, President 411 – 13th St Everett WA 98201	692

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 4

SEADOCS:254845.3

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601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1	Claim No.	Date Filed	Claimant	Docket No. of Previous Order
2	111	2/18/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	612
3	120	2/25/00	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	612
4	121	2/28/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
5	123	2/29/00	Bayside Specialties 12135 Jacqueline Dr Burlington WA 98233	692
6	127	3/6/00	Construction Insurance Agency 11288 Balls Ford Rd Manassas VA 20109	692
7	137	3/17/00	Everett Industrial Supply Inc P O Box 389 Everett WA 98206	612
8	140	3/24/00	United Rentals 400 Paterson Plank Rd Carlstadt NJ 07072	632
9	144	3/27/00	A I Credit Corp Imperial A I Credit Companies 160 Water St 19 th Floor New York NY 10038	612
10	145	3/29/00	White Electrical Construction Co P O Box 19629 Atlanta GA 30325	612
11	148	3/29/00	Lucia Engineering Inc. Joseph Lucia 302-A Valley St Seattle WA 98109	692

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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 5

SEADOCs:254845.3

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4400 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2152

1 2 3 4 5	Claim No.	Date Filed	Claimant	Docket No. of Previous Order
6	151	3/20/00	Konecranes VLC Corporation c/o C Walker Ingraham, Esq McCullough Sherrill LLP 1409 Peachtree St NE Atlanta GA 30309	612
7	159	3/31/00	York Steel, Inc. 550 Wilsey Road Fredericton NB E3B 7K2 Canada	692
8	163	3/31/00	IMPSA International Inc Manor Oak 11 #536 1910 Cochran Rd Pittsburgh PA 15220	612
9	165	4/3/00	White Electrical Construction Co P O Box 19629 Atlanta GA 30325	612
10	168	4/4/00	Georgia Dept of Revenue P O Box 38143 Atlanta GA 30334	692
11	169	4/6/00	Allwater Inc P O Box 5357 Lynnwood WA 98046	692
12	170	4/12/00	A I Credit Corp Imperial A I Credit Companies 160 Water St, 19 th Floor New York NY 10038	632
13	173	4/13/00	CIT Group Equipment Financing Inc./CIT Technology Financing Rhys M. Farren, Esq. Davis Wright Tremaine 777 SE 108th Ave SE, Ste 2300 Bellevue WA 98004	815
14	174	4/26/00	Sunbelt Rentals Inc 510 Bourne Ave Garden City GA 31408	692

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26
FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 6

SEADOC5:254845.3

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1 2	3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26
Claim No.	Date Filed	Claimant	Docket No. of Previous Order
176	5/25/00	Jacks Inc c/o Monty J Booth 3224 Colby Ave #B Everett WA 98201	612
177	5/25/00	Schenker Inc 965 Norfolk Sq Norfolk VA 23502	692
178	5/31/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
179	5/31/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
181	6/28/00	Snohomish County Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	632
182	7/3/00	Tower Group International 128 Dearborn St Buffalo NY 14207	692
189	7/25/00	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612
190	8/28/01	Internal Revenue Service 915 Second Ave Stop W-243 Seattle WA 98174	632
191	9/11/02	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 7

SEADOCS:254845.3

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Claim No.	Date Filed	Claimant	Docket No. of Previous Order
																									192	9/13/02	Dix Corporation c/o John C Black McCormick Dunn & Black PS W 505 Riverside #200 Spokane WA 99201	612	
																									194	10/2/02	Dix Corporation Donald K McLean Bauer Moynihan & Johnson LLP 2101 Fourth Ave #2400 Seattle WA 98121	612	
																									196	11/5/02	Crowley Marine Services c/o Keesal Young & Logan 1301 Fifth Ave #1515 Seattle WA 98101	612	
																									201	11/6/02	Columbia Credits Inc Assignee of Port of Hood River P O Box 1607 The Dalles OR 97058	612	
																									202	11/8/02	Kach Machine Works Inc 3838 N Ballast St Portland OR 97217	612	
																									205	11/12/02	Ironworkers Local 709 Fringe Benefit Funds c/o Norman J Slawsky, Esq 100 Peachtree St #1950 Atlanta GA 30303	612	
																									209	11/12/02	Alaska West Express Inc c/o Tomas G. Waller, Esq 2101 Fourth Ave #2400 Seattle WA 98121	612	
																									213	11/13/02	E & D Coating Inc 2001 Mills B Lane Blvd Savannah GA 31405	612	
																									218	11/15/02	Citibank (USA) NA Assoc/Texaco Payment Ctr 4300 Westown Pkwy West Des Moines IA 50266	612	

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 8

SEADOCS:254845.3

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Claim No.	Date Filed	Claimant											Docket No. of Previous Order												
219	11/15/02	Crestline Construction 3775 Crates Wy The Dalles OR 97058											612												
220	11/18/02	Admiralty Marine Surveyors 5329 Flagstone St Long Beach CA 90808											612												
221	11/18/02	Western Fluid Components 2303 Pacific Ave #200 Everett WA 98201											612												
222	11/18/02	Marisco Ltd Michael L Freed & Assoc 841 Bishop St #1220 Honolulu HI 96813-3957											612												
223	11/19/02	Tranco Inc ATTN: Edward P Henry 6610 W Greenfield Ave #201 Milwaukee WI 53214											612												
225	11/22/02	Mercer Transportation Co c/o Suttell & Schweet 2476 - 76 th Ave SE Mercer Island WA 98040											612												
226	11/25/02	A I Credit Corp Imperial A I Credit Companies 160 Water St, 19 th Floor New York NY 10038											612												
227	11/25/02	Wallace Hawkins 122 Dominion Blvd Chesapeake VA 23320											612												
232	12/9/02	York Steel Inc P O Box 3187 St John NB E2M 3S3 Canada											612												
233	12/10/02	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St #400 Seattle WA 98119											612												

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 9

SEADOCS:254845.3

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601 UNION STREET, SEATTLE WASHINGTON 98101-2352

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Claim No.	Date Filed	Claimant	Docket No. of Previous Order
234	12/16/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507		612																									
241	12/20/02	Shenker (sic) International ATTN: Lenne (sic) Pelletier 965 Norfolk Sq Norfolk VA 23502		612																									
242	12/24/02	Star Insurance Company Forcon International 1495 Ridgeview Dr #100 Reno NV 89509		612																									
244	12/30/02	Seal Source Inc 8914 NE Alderwood Rd Portland OR 97220		612																									
245	1/13/03	Canada Customs & Revenue Agency ATTN: Anu Dawit-Kanna Sec. #464-16 1166 West Pender Street Vancouver BC V6E 2E3		730																									
248	1/21/03	Verizon Northwest Inc AFNI/Verizon 404 Borck Dr Bloomington IL 61701		612																									
258	1/28/03	Karr Tuttle Campbell 1201 Third Ave #2900 Seattle WA 98101		592 (withdrawal of claim)																									
259	1/28/03	Pipe & Piling Supplies USA Ltd 5439 W Kincheloe Rd Kincheloe MI 49788		612																									
261	1/29/03	Dept of Labor & Industry Commonwealth of Pennsylvania 1171 S Cameron St #312 Harrisburg PA 17104		612																									
262	1/29/03	Streich Brothers Inc 1650 Marine View Dr Tacoma WA 98422		612																									

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 10

SEADOCs:254845.3

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601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Claim No.	Date Filed	Claimant						Docket No. of Previous Order						
265	3/18/03	U S Trustee 700 Stewart St #5103 Seattle WA 98101						612						
268	3/9/03	Dix Corporation c/o John C Black Dunn & Black PS 10 N Post #200 Spokane WA 99201						612						
273	12/6/00	IRS 915 Second Ave Stop W-244 Seattle WA 98174						612						
274	5/8/01	IRS 915 Second Ave Stop W-243 Seattle WA 98174						612						
275	11/25/02	Operating Engineers Local Union 474 Fringe Benefit Funds c/o Jan Jennings, Esq 227 Second Ave N, 4 th Fl Nashville TN 37201						612						

II. ALLOWED CLAIM

A. SECURED CLAIMS (SECURED BY ESTATE ASSETS)

18	19	20	21	22	23	24	25	26
Claim No.	Date Filed	Claimant			Amount Approved	Docket No. of Previous Order		
267	4/10/03	Snohomish County Treasurer ATTN: Bankruptcy Officer 3000 Rockefeller Ave M/S 501 Everett WA 98201			\$61,782.84 ¹	768		

¹ This claim has been paid in full.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
278	11/16/06	City of Chesapeake Barbara O. Carraway, Treasurer P O Box 16495 Chesapeake VA 23328-6495	\$27,070.08 ²	768
		TOTAL CLAIMS SECURED BY ESTATE ASSETS:	\$88,852.92 ³	

B. CHAPTER 7 ADMINISTRATIVE CLAIMS

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
250	1/22/03	Rubatino Refuse Removal Inc P O Box 1029 Everett WA 98206	\$215.77	612
266	4/3/03	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$7,125.00	612
		TOTAL ⁴ CHAPTER 7 ADMIN. CLAIMS:	\$7,340.77	

C. CHAPTER 11 ADMINISTRATIVE CLAIMS

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
157	3/30/00	Gibson Equipment Co 981 Scott St Norfolk VA 23502	\$2,801.20	687
183	8/28/00	Kelly Services Inc 999 W Big Beaver Rd Troy MI 48084	\$330.00	692

² This claim has been paid in full.

³ This amount has been paid in full.

⁴ Excluding the claims of the Trustee and his professionals.

1 Claim 2 No.	2 Date 3 Filed	3 Claimant	4 Amount 5 Approved	5 Docket No. 6 of Previous 7 Order
203	11/8/02	Willett Zevenbergen & Bennett 9709 Third Ave NE, Ste 203 Seattle WA 98115	\$1,653.21	692
214	11/13/02	West Coast Wire & Rope P O Box 5999 Portland OR 97228	\$454.69	612
255	1/27/03	Karr Tuttle Campbell 1201 Third Ave, Ste 2900 Seattle WA 98101	\$ 54,075.00 \$ 7,661.49 \$61,736.49	279
255	1/27/03	Karr Tuttle Campbell 1201 Third Ave, Ste 2900 Seattle WA 98101	\$44,660.00 \$ 3,485.17 \$48,145.17	734
276	7/1/05	Internal Revenue Service 915 Second Ave Stop W-243 Seattle WA 98174	\$28,585.70	632
277	7/12/05	U.S. Trustee 700 Stewart St #5103 Seattle WA 98101	\$15,000.00	632
		TOTAL CHAPTER 11 ADMIN. CLAIMS:	\$43,585.70	

17
D. SECURED CLAIMS
18
(Prepetition)

19 Claim 20 No.	20 Date 21 Filed	21 Claimant	22 Amount 23 Approved	23 Docket No. of 24 Previous Order
184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$2,712.29	692
238	12/20/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$7,859.95	612

26
* Paid in full.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
239	12/20/02	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	\$12,346.64	612
		Copiers Northwest Inc 601 Dexter Ave N Seattle WA 98109	\$9,537.41	769 / 284
		TOTAL SECURED CLAIMS:	\$32,456.29	

E. PRIORITY CLAIMS
11 U.S.C. §507(a)(3)

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
31	1/27/00	Local 612 International Union of Operating Engineers c/o Russell J. Reid 101 Elliott Ave W, Suite 550 Seattle WA 98119	\$116.53	632
		Greg Nordholm 606 Morgan Rd Everett WA 98203	\$215.57	769 / 284
		Thomas Dyer 2547 Perkins Ln W Seattle WA 98199	\$4,374.99	769 / 284
		TOTAL 11 U.S.C. §507(a)(3) CLAIMS:	\$4,707.09	

F. PRIORITY CLAIMS
11 U.S.C. §507(a)(4)

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
167	4/4/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W, Ste 550 Seattle WA 98119	\$8,212.63	692

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 14

SEADOC5:254845.3

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4400 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2152

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
175	4/12/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St, Ste 400 Seattle WA 98119	\$2,834.94	632
251	1/24/03	IUOE Local 147 Health Fund Michael A Crabtree 4115 Chesapeake St NW Washington DC 20016	\$3,850.80	632
252	1/24/03	Central Pension Fund of the IUOE & Participating Employers Michael A. Crabtree 4115 Chesapeake St NW Washington CD 20016	\$3,209.00	632
253	1/24/03	IUOE Local 147 Apprenticeship Fund Michael A Crabtree 4115 Chesapeake St NW Washington DC 20016	\$288.81	632
		Operating Engineers Local 147 3 Koger Executive Center #1 Norfolk VA 23502	\$2,429.55	769 / 284
		TOTAL 11 U.S.C. §507(a)(4) CLAIMS:	\$20,825.73	

G. PRIORITY CLAIMS
11 U.S.C. §507(a)(8)

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	12/13/02	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$12,422.60	612
124	3/1/00	Dept of Labor & Industry Commonwealth of Pennsylvania 1171 S Cameron St #312 Harrisburg PA 17104	\$8,183.92	687

1	2	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	4	133	3/9/00	Washington Dept. of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$12,327.85	692
5	6	135	3/10/00	Washington Dept. of Revenue ATTN: M. Song 2101 Fourth Ave, Ste 1400 Seattle WA 98121	\$273.39	692
8	9	171	4/12/00	Dept of Finance, City of Tacoma Division of Tax & License 747 Market St, Ste 248 Tacoma WA 98402	\$612.36	632
10	11	184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$5,865.28	692
13	14	186	11/3/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	\$866.38	612
16	17	188	5/11/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	\$7,627.67	612
18	19	238	12/20/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$1,267.08	612
21	22	239	12/20/02	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	\$2,421.22	612
23	24	240	12/20/02	City of Everett 2930 Wetmore Ave Everett WA 98201	\$199.62	632

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 16

SEADOC5:254845.3

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601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
249	1/21/03	Georgia Dept of Revenue P O Box 161108 Atlanta GA 30321	\$3,552.00	612
		Pennsylvania Dept of Revenue Dept 280946 Harrisburg PA 17128-0946	\$620.45	769 / 284
		TOTAL 11 U.S.C. §507(a)(8) CLAIMS:	\$56,239.82	

**H. GENERAL UNSECURED CLAIMS
11 U.S.C. §726(a)(2)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
5	1/3/00	Truckers Express Inc. c/o Brian J. Smith P O Box 4267 Missoula MT 59806	\$10,509.74	632
6	1/4/00	Everett Association of Credit Men, Inc. P O Box 5367 2731 Wetmore Ave, Suite 203 Everett WA 98206	\$593.14	632
7	1/6/00	Panama Machinery & Equipment Co dba The Everett Steel Companies P O Box 776 Everett WA 98206	\$4,773.94	687
11	1/12/00	Clark Wilson Barristers & Solicitors 800 885 W Georgia St Vancouver BC V6C 3H1 Canada	(U.S.D.) \$174.73	687
12	1/12/00	USF Reddaway P O Box 1035 Clackamas OR 97015	\$131.46	815

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. 13 14 15 16 17 18 19 20 21 Associates Capital Bank ⁶	Date Filed 1/13/00 1/13/00 1/14/00 1/14/00 1/14/00 1/18/00 1/18/00 1/19/00 1/20/00	Claimant West Coast Marine Cleaning, Inc. 455 "C" Street Washougal WA 98671 AT&T Wireless Services, Inc. P O Box 309 Portland OR 97207 Paceco Corp 3064-C Bienville Blvd Ocean Springs MS 39564 C & S Services Inc. c/o Michael L. Freed, Esq. Tom Petrus & Miller 1164 Bishop St #650 Honolulu HI 96813 Marisco Ltd c/o Michael L Freed, Esq. Tom Petrus & Miller 1164 Bishop St #650 Honolulu HI 96813 Savannah Electric P O Box 105537 BIN 50325/H Vincent Atlanta GA 30348 Williams Scotsman Inc 8211 Town Center Dr Baltimore MD 21236 Streich Brothers Inc. 1650 Marine View Dr Tacoma WA 98422 Associates Capital Bank ⁶ dba Office Depot Credit Plan P O Box 7004 Dept 56-4203030696 Sioux Falls SD 57117	Amount Approved \$2,296.50 \$909.26 \$3,666.03 \$4,887.00 \$12,091.23 \$340.35 \$4,332.00 \$12,757.48 \$5,003.96	Docket No. of Previous Order 632 632 632 692 692 687 692 687 632

⁶ Listed on Chapter 11 Claims Order as Office Depot

1 2	3 4	5 6	7 8	9 10	11 12	13 14	15 16	17 18	19 20	21 22	23 24	25 26	27 28	29 30	31 32	33 34	35 36
Claim No.	Date Filed	Claimant			Amount Approved			Docket No. of Previous Order									
		Farwest Steel P O Box 889 Eugene OR 97440			\$3,272.99			687									
		Vanco Heavylift 711 E Anaheim St Wilmington CA 90744			\$1,210.00			687									
		Pacific Maritime 2201 W Commodore Wy Seattle WA 98199			\$610.00			687									
		Iron Workers Local 709 Fringe Benefit Funds c/o Norman J. Slawsky, Esq. 100 Peachtree St, Ste 1950 Atlanta GA 30303			\$13,245.91			632									
		A N Deringer 64 N Main St St Albans VT			\$19,333.51			632									
		Mercer Transportation Co c/o Suttell & Schweet 2476 – 76 th Ave SE Mercer Island WA 98040			\$9,900.00			632									
		Local 612 International Union of Operating Engineers c/o Russell J. Reid 101 Elliott Ave W, Suite 550 Seattle WA 98119			\$1,239.31			632									
		Commarke USA, Inc. 18717 – 76 th Ave W, Ste I Lynnwood WA 98037			\$3,915.90			632									
		Jered Industries, Inc. c/o William E. Weigand, Esq. 401 Second Ave S, Ste 600 Seattle WA 98104			\$153,096.83			632									

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 19

SEADOCs:254845.3

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	36	1/27/00	Torch & Regulator Repair 2312 A St Tacoma WA 98402	\$219.51	687
5	41	1/27/00	Clark Nuber PS c/o Jeni Williams 10900 NE Fourth St, Ste 170 Bellevue WA 98004	\$3,223.94	632
8	42	1/28/00	Bills Blueprints Inc 2920 Rockefeller Ave Everett WA 98201	\$105.37	687
10	43	1/28/00	Pacific Marine Equipment 3425 - 16 th Ave W Seattle WA 98119	\$5,100.00	632
12	44	1/28/00	Western Fluid Components 2303 Pacific Ave, Ste 200 Everett WA 98201	\$2,892.23	632
14	47	1/28/00	Casper Phillips & Assoc 6830 - 19 th St W Tacoma WA 98466	\$47,495.27	632
16	49	1/31/00	Associates Credit Card Services ⁷ P O Box 790001 Houston TX 77279	\$1,868.83	632
19	50	1/31/00	Champion Bolt & Supply, Inc. 2417 Broadway Everett WA 98201	\$5,576.00	632
21	51	1/31/00	Crowley Marine Services c/o Keesal Young & Logan 1301 Fifth Ave, Ste 1515 Seattle WA 98101	\$49,413.09	692
23	53	1/31/00	Lynden Airfreight P O Box 84167 Seattle WA 98124	\$5,550.84	632

26 ⁷ Listed on Chapter 11 Claims Order as Texaco

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 20

SEADOC5:254845.3

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	54	1/31/00	Hood River Sand & Gravel & Ready Mix Inc. c/o Peter Shames 2630 Old Columbia River Rd Hood River OR 97031	\$674.07	692
5	55	1/31/00	Lampson International Ltd P O Box 6510 Kennewick WA 99336	\$19,919.70	692
8	56	1/31/00	Hawaiian Crane & Rigging Ltd P O Box 30228 Honolulu HI 96820	\$36,273.47	632
10	57	2/1/00	Dexter & Chaney 9700 Lake City Wy NE Seattle WA 98115	\$137.50	687
12	59	2/1/00	Greenshields Industrial Supply P O Box 448 Everett WA 98206	\$825.96	692
14	60	2/1/00	Rubatino Refuse Removal Inc P O Box 1029 Everett WA 98206	\$141.86	687
16	61	2/2/00	Crescent Ship Service Inc P O Box 148 Arabi LA 70033	\$52.50	687
19	62	2/2/00	Columbia Credits Inc. Assignee of Port Hood River P O Box 1607 The Dalles OR 97058	\$1,950.00	692
21	63	2/2/00	Rodda Paint P O Box 5127 Portland OR 97208	\$213.73	687
23	64	2/2/00	Philip D. Hingston Inc., P.C. 1900 W Nickerson St, Ste 213 Seattle WA 98119	\$1,803.22	632

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 21

SEADOCS:254845.3

1 2	3 Claim No.	4 Date Filed	5 Claimant	6 Amount Approved	7 Docket No. of Previous Order
65	2/2/00		Elliott Bay Design Group 5301 Shilshole Ave NW #200 Seattle WA 98107	\$565.00	687
66	2/2/00		Admiralty Marine Surveyors 5329 Flagston St Long Beach CA 90808	\$7,187.50	632
67	2/2/00		Pellissier Trucking Inc. P O Box 192 The Dalles OR 97058 Pellissier Trucking c/o Russell M. Allen Cooney & Crew LLP 4949 Meadows Rd #460 Lake Oswego OR 97035	\$3,329.31	687
68	2/3/00		Pace Staffing Network, Inc. c/o Thomas Hansen 10900 NE Fourth St, Ste 850 Bellevue WA 98004	\$12,198.23	632
69	2/3/00		Alimak Elevator Co 1100 Boston Ave Bridgeport CT 06610	\$1,919.83	632
70	2/3/00		Mikkelborg Broz Wells & Fryer 1001 Fourth Ave, Ste 3600 Seattle WA 98154	\$51,967.28	632
71	2/3/00		E & D Coating Inc 2001 Mills B Lane Blvd Savannah GA 31405	\$1,092.62	687
72	2/3/00		Valley National Gases 67 – 43 rd St Wheeling WV 26003	\$4,692.28	632
75	2/4/00		Seal Source Inc 8914 NE Alderwood Rd Portland OR 97220	\$1,028.04	687

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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 22

SEADOCS:254845.3

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MILLER NASH LLP
 ATTORNEYS AT LAW
 TELEPHONE (206) 422-8484
 4400 TWO UNION SQUARE
 601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1 Claim 2 No.	2 Date Filed	3 Claimant	4 Amount Approved	5 Docket No. of 6 Previous Order
78	2/7/00	Kach Machine Works, Inc. 3838 N Ballast St Portland OR 97217	\$2,150.00	632
79	2/7/00	Burgess Contracting Ltd P O Box 510 Petitcodiac NB E0A 2H0 Canada	\$1,450.00	687
81	2/7/00	Ponns & Co., Inc. P O Box 368 Essington PA 19030	\$4,775.00	632
82	2/7/00	Munsen Paving LLC 1022 W Ninth St The Dalles OR 97058	\$453.30	687
83	2/7/00	Kaman Industrial Technologies 1 Waterside Crossing Windsor CT 06095	\$589.73	687
84	2/4/00	Williams Form Engineering Corp. 280 Ann St Grand Rapids MI 49504	\$22,583.43	632
85	1/29/03	Smith Currie & Hancock LLP 2600 Harris Tower – Peachtree Center 233 Peachtree St NE Atlanta GA 30303	\$8,766.19	612
86	2/8/00	Twin Modal Service 2670 Patton Rd Roseville MN 55113	\$4,575.00	632
88	2/2/00	Foss Maritime Co 660 W Ewing St Seattle WA 98119	\$900.00	687
89	2/8/00	Alaska West Express Inc c/o Tomas G. Waller, Esq. 2101 Fourth Ave, Ste 2400 Seattle WA 98121	\$21,629.45	692

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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 23

SEADOC5:254845.3

MILLER NASH LLP
ATTORNEYS AT LAW
TELEPHONE (206) 622-8484
4400 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	91	2/8/00	Sexton Steel 500 S Lander St Seattle WA 98134	\$2,625.25	632
3	92	2/8/00	North Star 2258 Newton Ave San Diego CA 92113	\$4,255.52	632
4	93	2/9/00	Pacific North Equipment P O Box 34936 Dept 4115 Seattle WA 98124	\$13,118.92	632
5	95	2/10/00	Marshall Tool & Supply 4453 S 134 th Place Seattle WA 98168	\$2,630.39	632
6	96	2/10/00	Arise Waco 4545 Spring Road P O Box 318028 Cleveland OH 44131-8028	\$370.18	687
7	98	2/16/00	Davis Stationery 1508 Third St Marysville WA 98270	\$548.87	687
8	99	2/15/00	T&T Trucking Inc. 1107 – 140th Ave Ct E Sumner WA 98390	\$1,331.25	692
9	100	2/15/00	Doucet McBride 100-85 Plymouth St Ottawa ON K1S 3E2 Canada	(U.S.D.) \$510.24	687
10	101	2/14/00	Midgley Pneumatic Tool 2210 Weccacoe Ave Philadelphia PA 19148	\$1,131.74	687
11	102	2/14/00	Bourque Industrial Ltd. 85 Industrial Dr St John NB E2R 1A4 Canada	\$32,969.87	692

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 24

SEADOCs:254845.3

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. 103 104 105 106 107 109 110 112	Date Filed 2/14/00 2/9/00 2/7/00 2/11/00 2/11/00 2/8/00 2/8/00 2/22/00	Claimant Norfolk Welders Supply P O Box 11358 Norfolk VA 23517 Quantum Link Communications 4380 Boulder Hwy Las Vegas NV 89121 Meadow Lark Companies Paula Crawford P O Box 50575 Billings MT 59105 Tacoma Screw Products Inc c/o NACN - R Lucas P O Box 21966 Seattle WA 98111 EMJ Co P O Box 640 Lynwood CA 90262 Equipos De Borinquen Inc P O Box 362534 San Juan PR 00936 Joseph Fazzio, Inc. 3760 Glassboro Crosskeys Rd Glassboro NJ 08028 Godwin Pumps of America, Inc. One Floodgate Rd P O Box 191 Bridgeport NJ 08014	Amount Approved \$307.60 \$2,658.82 \$1,150.00 \$1,544.41 \$4,671.60 \$531.00 \$2,975.25 \$6,942.73	Docket No. of Previous Order 687 632 687 687 632 687 632 632

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 25

SEADOC5:254845.3

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1400 TWO UNION SQUARE
601 UNION STREET, SEATTLE WASHINGTON 98101-2352

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	113	2/22/00	Tranco, Inc. ATTN: Edward P Henry 6610 W Greenfield Ave #201 Milwaukee WI 53214	\$85,116.30	687
3	114	2/22/00	Georgia Fastener & Safety Co ⁸ ATTN: Mark Lauer Two West Second St Tulsa OK 74103	\$3,305.80	632
4	115	2/22/00	Coastal Crane Service LLC dba South Atlantic Equipment Service Sara Laidlaw P O Box 1271 Savannah GA 31402	\$1,665.66	632
5	116	2/22/00	Quality Services Ltd P O Box F-42522 Freeport Bahamas	\$0.00	632
6	117	2/23/00	Construction Machinery Inc Lease & Industrial 2517 Eastlake Ave E, Ste 102 Seattle WA 98102	\$3,462.39	632
7	118	2/24/00	Coastal Container Service c/o Columbia Collection Service, Inc. P O Box 2349 Lake Oswego OR 97035	\$5,025.92	632
8	119	2/25/00	Sensotec Inc 2080 Arlingate Ln Columbus OH 43228	\$158.75	687
9	122	2/28/00	GE Capital Modular Space Transport International Pool, Inc. c/o Patricia A McVey 426 W Lancaster Ave Devon PA 19333	\$2,364.38	632

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26 ⁸ Listed on Chapter 11 Claims Order as Samson/Georgia Fasteners

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	126	3/2/00	Stellar Industrial Supply 711 East 11th St Tacoma WA 98421	\$6,390.15	692
3	128	3/6/00	Jesse Engineering Co 5225 Seventh St E Tacoma WA 98424	\$425.00	687
4	130	3/6/00	Custom Gear, Inc. 10834 E Marginal Way S Seattle WA 98168	\$1,856.20	632
5	131	3/7/00	Washington Employers Inc Craig Nelson P O Box 12068 Seattle WA 98102	\$1,000.95	687
6	132	3/7/00	Gowling Strathy & Henderson 160 Elgin St #2600 Ottawa ON K1P 1C3 Canada	(U.S.D.) \$5,090.86	687
7	134	3/9/00	Carter Machinery Co, Inc. 1330 Lynchburg Turnpike Salem VA 24153	\$45,412.93	632
8	136	3/13/00	Crestline Construction 3775 Crates Way The Dalles OR 97058	\$3,079.80	632
9	138	3/20/00	Pipe & Piling Supplies USA Ltd 5439 W Kincheloe Rd Kincheloe MI 49788	\$1,224.59	687
10	139	3/22/00	Everett Industrial Supply Inc P O Box 389 Everett WA 98206	\$562.10	687
11	141	3/24/00	Old Mill Bargain Center Ronald Carter 2917 E Second The Dalles OR 97058	\$300.00	687

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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 27

SEADOCs:254845.3

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4400 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	142	3/24/00	Donora Transport P O Box 3528 Arlington WA 98223	\$2,012.10	632
3	143	3/27/00	Jacks, Inc. c/o Monty J Booth 3224 Colby Ave #B Everett WA 98201	\$7,084.41	632
4	146	3/28/00	Riggins Company LC 410 Rotary St Hampton VA 23661	\$119,771.71	692
5	147	3/29/00	Oregon Dept. of Transportation 355 Capital St NE, Ste 434 Salem OR 97301	\$0.00	692
6	149	3/29/00	Seaspan (Cyprus) Limited c/o 2600-200 Granville St Vancouver BC V6C 1S4 Canada	\$246,328.25	721
7	150	3/29/00	Results Unlimited ATTN: Alan Robb 1714 Reseda Dr Houston TX 77062	\$11,912.00	632
8	152 ⁹	3/30/06	Thomas Lee Felch 524 Coastal Dr Virginia Beach VA 23451	\$237,546.81	724
9	153	3/30/00	Hallidie Machinery Co P O Box 3536 Seattle WA 98125	\$6,065.78	632
10	154	3/30/00	Cameron Warren & Assoc Ltd 45 Sandarac Wy NW Calgary Alberta T3K 5B4 Canada	(U.S.D.) \$13,032.90	687

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26 ⁹ For full terms of settlement and treatment of this claim, see docket no. 724 filed on November 25, 2006.

1	2	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	4	155	3/30/00	Van Ommeren Shipping Agency AB c/o Kirk Lyons Lyons Skoufalos Proios & Flood 1350 Broadway, Ste 1507 New York NY 10018	\$0.00	632
6	7	156	3/30/00	Costain Civil Engineering Ltd Freeport Container Port Phase II Freeport F-42522 Bahamas	\$14,669.00	632
9	10	157	3/30/00	Gibson Equipment Co 981 Scott St Norfolk VA 23502	\$962.90	687
11	12	158	3/30/00	Commercial Brake & Clutch 2525 Pacific Hwy E Tacoma WA 98424	\$2,984.07	687
13	14	160	3/31/00	John Elmer & Assoc 2707 - 64th Ave SE Mercer Island WA 98040	\$16,468.30	692
15	16	161	3/31/00	Airgas P O Box 6030 Lakewood CA 90714	\$8,752.92	632
17	18	162	3/31/00	Scougal Rubber Corp P O Box 80226 Seattle WA 98109	\$0.00	692
19	20	164	4/8/00	Pennoni Associates inc ATTN: Peter J Coote One Drexel Plaza 3001 Market St Philadelphia PA 19104	\$13,620.74	692
21	22	166	4/3/00	Tower Group International 128 Dearborn St Buffalo NY 14207	\$2,054.37	632

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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 29

SEADOC5:254845.3

1	2	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	4	167	4/4/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W, Ste 550 Seattle WA 98119	\$12,271.40	692
5	6	172	4/13/00	Team Tube LLC 23217 – 66 th Ave S Kent WA 98032	\$4,720.48	632
8	9	175	4/12/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St, Ste 400 Seattle WA 98119	\$68,675.01	632
10	11	180	6/7/00	Port of Everett ATTN: E. Paskovskis P O Box 538 Everett WA 98206	\$46,190.62	687
13	14	185	10/2/00	Mediterranean Shipping Albert J Avallone & Assoc 270 Madison Ave, 7 th Floor New York NY 10016	\$4,260.00	687
16	17	187	11/16/00	BOC Gases P O Box 371914 Pittsburgh PA 15250	\$249.40	687
18	19	193	9/20/02	INJO Bahng KJB Enterprise Inc 684 Legacy Dr Brea CA 92821	\$6,000.00	612
20	21	195	10/28/02	Williams Scotsman Inc 8211 Town Center Dr Baltimore MD 21236	\$3,292.11	612
23	24	197	11/6/02	Ablemark Corporation 4612 – 67 th Ave NE Marysville WA 98270	\$506.75	612
25	26	198	11/6/02	Kathleen Bergman 618 W Bakerview Rd Bellingham WA 98226	\$1,500.00	612

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 30

SEADOCS:254845.3

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	199	11/6/02	Romaine Electric P O Box 24024 Seattle WA 98124	\$128.03	632
3	200	11/7/02	MP&E Co a division of Tractor & Equipment Co NC Machinery Co 17035 West Valley Highway Tukwila WA 98188	\$3,251.33	632
4	204	11/8/02	Transgroup P O Box 69207 Seattle WA 98168	\$4,745.65	632
5	206	11/12/02	Bill's Blueprints, Inc. 2920 Rockefeller Ave Everett WA 98201	\$39.43	632
6	207	11/12/02	Tacoma Public Utilities P O Box 11010 Tacoma WA 98411	\$1,063.44	687
7	208	11/12/02	Nelson Petroleum 1125 - 80 th St SW Everett WA 98203	\$3,445.16	612
8	211	11/12/02	Rasmussen Equipment P O Box 81206 Seattle WA 98109	\$664.72	687
9	212	11/12/02	Halton Co P O Box 3377 Portland OR 97208	\$1,804.00	632
10	215	11/14/02	Overall P O Box 9040 Everett WA 98206	\$2,226.55	692
11	216	11/15/02	PUD #1 P O Box 1107 Everett WA 98206	\$4,224.08	632
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FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 31

SEADOCs:254845.3

MILLER NASH LLP
ATTORNEYS AT LAW
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601 UNION STREET, SEATTLE, WASHINGTON 98101-2152

1	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
2	217	11/15/02	Professionals Service Industry P O Box 71168 Chicago IL 60694	\$1,100.00	612
3	224	11/19/02	Dalco, Inc. 2816 - 170 th St SW Lynnwood WA 98037	\$489.78	632
4	228	11/29/02	Acro Machining, Inc. P O Box 67 Marysville WA 98271	\$2,400.00	632
5	229	12/2/02	Curtis & Son Vacuum Service P O Box 767 Liberty TX 77575	\$190.00	632
6	230	12/3/02	Northwest Wire Rope & Equipment 2603 - 43 rd St SE Puyallup WA 98374	\$10,789.59	632
7	231	11/9/02	Compensation Consultants Inc 1605 Woodridge Dr SE Port Orchard WA 98366	\$3,430.00	612
8	235	12/16/02	Dozier Equipment P O Box 88154 Milwaukee WI 53288	\$227.70	687
9	236	12/17/02	Northern Tool & Equipment 2800 Southcross Dr P O Box 1219 Burnsville MN 55337	\$190.02	687
10	237	12/20/02	Honolulu Shipyard Inc Pier 1 Box 30989 Honolulu HI 96820	\$92,773.73	692
11	243	12/24/02	CIT Technology Financing Weltman Weinberg & Reis 175 S Third St, Ste 900 Columbus OH 43215	\$7,748.59	243 ????

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 32

SEADOCs:254845.3

MILLER NASH LLP
ATTORNEYS AT LAW
TELEPHONE (206) 622-8184
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601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

1 2	3 Claim No.	4 Date Filed	5 Claimant	6 Amount Approved	7 Docket No. of Previous Order
246	1/13/03		SRI Technology/Conmarke USA 1250 Bank Dr Schaumburg IL 60173	\$3,800.00	612
247	1/21/03		Fastenal Co P O Box 978 Winona MN 55987	\$6,231.63	687
250	1/22/03		Rubatino Refuse Removal Inc P O Box 1029 Everett WA 98206	\$256.61	612
254	1/24/03		UPS c/o D&B/RMS Bankruptcy Services P O Box 4396 Timonium MD 21094	\$287.70	632
256	1/27/03		Construction Insurance Agency 11288 Balls Ford Rd Manassas VA 20109	\$11,641.24	612
257	1/13/03		Sunbelt Rentals Chesapeake Profit Center-154 1012 Executive Blvd Chesapeake VA 23320	\$9,192.15	612
260	1/28/03		Ron Sprouse 6752 View Dr SE Port Orchard WA 98366	\$6,763.05	692
263	1/29/03		American Home Assurance American International Specialty Lines and Commerce & Industry c/o David A Levin, Esq 70 Pine St, 31 st Floor New York NY 10270	\$35,292.00	612
264	3/4/03		Ralph DiCaprio 798 NW Culbertson Dr Seattle WA 98117	\$279,703.30	692
269	1/31/00		Washington Chain & Supply Inc P O Box 3645 Seattle WA 98124	\$1,500.50	687

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 33

SEADOCS:254845.3

1	2	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	4	270	2/7/00	Savannah Steel Scaffold Co Inc P O Box 1292 Savannah GA 31402	\$994.80	687
5	6	271	2/7/00	Travelers Indemnity Co. of America c/o D&B Bankruptcy Recovery Services P O Box 5126 Timonium MD 21094	\$1,990.00	632
7	8	272	3/20/00	Industrial/Mechanical Engineering ATTN: Terry Roberts P O Box F-41091 6 Milton St Freeport Bahamas	\$66,807.30	632
9	10			AARD Pest Control 6019 – 212th St Lynnwood WA 98036	\$31.14	769 / 284
11	12			Ace Transportation P O Box 95290 New Orleans LA 70196	\$8,600.00	769 / 284
13	14			Acklund Crainger 90 W Beaver Creek Rd Richmond Hill ON L4B 1E7 Canada	\$626.08	769 / 284
15	16			Action Welding Supply P O Box 37089 Jacksonville FL 32236	\$1,424.11	769 / 284
17	18			Air Star P O Box 957656 Duluth GA 30096	\$4,348.00	769 / 284
19	20			Alaska National Insurance Company 1111 Third Ave, Suite 2600 Seattle WA 98101	\$15,000.00	555
21	22			All Phase Transportation P O Box 1140 Bellevue WA 98009	\$150.00	769 / 284
23	24					
25	26					

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 34

MILLER NASH LLP
ATTORNEYS AT LAW
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4400 TWO UNION SQUARE
601 UNION STREET, SEATTLE, WASHINGTON 98101-2352

SEADOC5:254845.3

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25	Claim No. Date Filed Claimant	Amount Approved	Docket No. of Previous Order
		Almas International 3318 Smith Ave Everett WA 98201	\$398.75	769 / 284
		Anvil Corporation 1675 W Bakerview Rd Bellingham WA 98226	\$113.00	769 / 284
		Association of Professional Engineers (U.S.D.) P O Box 129 Halifax NS B3J 2M5 Canada	\$305.41	769 / 284
		AT&T	\$0.00	769 / 284
		Atlantic Customs Brokers (FW Myers) (U.S.D.) P O Box 902 Halifax NS B3G 2V1 Canada	\$2,893.53	769 / 284
		Bargreen Coffee Co 2921 Rucker Ave Everett WA 98201	\$54.68	769 / 284
		Barrett Oil Distributors P O Box 1663 Savannah GA 31403	\$1,136.01	769 / 284
		Besco Inc P O Box 34960 Seattle WA 98124	\$1,837.20	769 / 284
		Bickerton Iron Works	\$0.00	769 / 284
		BJ's Tools 4928 Ogeechee Rd Savannah GA 31405	\$281.23	769 / 284
		Bret Buckingham 14600 – 51st Ave NE #214 Marysville WA 98271	\$0.00 ¹⁰	769 / 284

26 ¹⁰ No dollar amount set forth on Chapter 11 Claims Order.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. Date Filed Claimant	Amount Approved	Docket No. of Previous Order
		Cable Moore Inc P O Box 23036 Oakland CA 94623	\$13,883.07 ¹¹	769 / 284
		California Wireless Pageprompt 16810 Valley View La Mirada CA 90638	\$0.00 ¹²	769 / 284
		Caribbean Crane Inspect P O Box 7507 Ponce Puerto Rico 733	\$2,200.00	769 / 284
		Cascade Airgas P O Box 3705 Seattle WA 98125	\$7,033.98	769 / 284
		Central Welding Star Trucks P O Box 3790, Station B St John NB E2M 5C1 Canada	\$295.64	769 / 284
		Central Welding Supply P O Box 5155 Lynnwood WA 98047	\$375.47	769 / 284
		Chevron P O Box 20001 Concord CA 94529	\$89.70	769 / 284
		CM Taylor Customs Broker	\$0.00	769 / 284
		Consolidated Rigging & Marine P O Box 3235 Jacksonville GL 32206	\$1,086.05	769 / 284
		Continental Crane & Rigging 30821 Highway 34 Albany OR 97321	\$9,449.46	769 / 284

¹¹ Paid by Chapter 7 Trustee from Stoel Rives settlement.

¹² No dollar amount set forth on Chapter 11 Claims Order.

1	2	Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	4			Copiers Northwest 601 Dexter Ave N Seattle WA 98109	\$229.34	769 / 284
5	6			Crane Con-Products Co Inc 15303 First Ave S Seattle WA 98148	\$133.04	769 / 284
7	8			Crane Masters Inc 3001 Williamsburg Rd Richmond VA 23231	\$263.32	769 / 284
9	10			Current Contracting 19953 – 55A Ave #201 Langley BC V3A 3X4 Canada	\$7,432.88	769 / 284
12	13			Dana Heller 16322 – 91st Ave NW Stanwood WA 98292	\$0.00 ¹³	769 / 284
14	15			Dennis Lee 15005 – 30 th Dr SE Mill Creek WA 98012	\$1,055.00	769 / 284
16	17			DHL Airways P O Box 78016 Phoenix AZ 85062	\$1,611.15	769 / 284
18	19			Don Ensign 2832 – 183 rd Ave SE Snohomish WA 98290	\$2,655.53	769 / 284
21	22			Dozier Equipment P O Box 88154 Milwaukee WI 53288	\$113.85	769 / 284
23	24			Dunlap Industrial 1028 W Marine View Dr Everett WA 98201	\$1,706.28	769 / 284

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26 ¹³ No dollar amount set forth on Chapter 11 Claims Order.

1	2	3	4	5
Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Durham & Bates 330 SW Sixth Ave Portland OR 97204	\$125.00	769 / 284
		Duval Paint & Decorating 2855 S St Johns Bluff Jacksonville FL 32246	\$1,482.80	769 / 284
		E B Chivas & Co Inc. dba Savannah Labor Services P O Box 60479 Charlotte NC 28261	\$1,719.00	769 / 284
		E F Bailey 5610 Fourth Ave S Seattle WA 98108	\$6,843.22	769 / 284
		Eagledale Hoist & Dray 5432 New Sweden Ave Bainbridge Island WA 98110	\$175.00	769 / 284
		Eco Services of SC P O Box 4417 Burton SC 29904	\$1,060.73	769 / 284
		Ed King 21016 Lake Fontal Rd Monroe WA 98272	\$572.84	769 / 284
		Emerald City Disposal P O Box 54745 Seattle WA 98124	\$397.83	769 / 284
		Empire Machinery & Supply P O Box 27 Norfolk VA 23501	\$2,768.15	769 / 284
		Engineering News & Record P O Box 517 Highstown NJ 08520	\$40.08	769 / 284
		Eriks West P O Box 34936 Seattle WA 98124	\$19.86	769 / 284

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 38

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SEADOCS:254845.3

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Claim No.	Date Filed	Claimant			Amount Approved			Docket No. of Previous Order																	
		Everett Utilities 3101 Cedar St Everett WA 98201			\$49.37			769 / 284																	
		Evergreen Mobil 8345 – 154th Ave NE Redmond WA 98073			\$1,083.00 ¹⁴			769 / 284																	
		Express Personnel Services P O Box 99468 Oklahoma City OK 73199			\$1,094.72			769 / 284																	
		F W Meyers P O Box 19348 Newark NJ 07195			\$98.33			769 / 284																	
		Fasteners of Everett P O Box 5602 Everett WA 98206			\$401.56			769 / 284																	
		Federal Express Dept A P O Box 1140 Memphis TN 38102			\$888.03			769 / 284																	
		Frank Fales & Sons Ltd P O Box 6008, Station A St John NB E2L 4R5 Canada			\$1,787.11			769 / 284																	
		Freddy Crane Service Calle SS S-13 Caguas Puerto Rico 726			\$19,912.87			769 / 284																	
		Frontier Bonding			\$0.00			769 / 284																	
		G & K Services 1001 SW 34 th St Renton WA 98055			\$217.70			769 / 284																	

¹⁴ Paid by Chapter 7 Trustee from Stoel Rives settlement.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		General Gases & Supply Co P O Box 363868 San Juan Puerto Rico 00936	\$3,376.85	769 / 284
		Greg Nordholm 606 Morgan Rd Everett WA 98203	\$55,730.29	769 / 284
		GTE Northwest Inc	\$0.00	769 / 284
		GTE Southeast	\$0.00	769 / 284
		Halton Rental P O Box 3377 Portland OR 97209	\$361.12	769 / 284
		Harbor Freight Tools 3491 Mission Oaks Blvd Camarillo CA 93010	\$172.71	769 / 284
		Harbor Testing Laboratory P O Box 7827 Long Beach CA 90807	\$112.50	769 / 284
		Healthkeepers P O Box 278 Villanova PA 19086	\$67.50	769 / 284
		Henry Stewart Co P O Box 278 Villanova PA 19086	\$251.10	769 / 284
		Hercules Machinery Co P O Box 5198 Fort Wayne IN 46896	\$7,450.00	769 / 284
		Honald Crane Service P O Box 454 The Dalles OR 97059	\$500.00	769 / 284
		Hydraulic Industries Inc P O Box 5913 Kent WA 98064	\$17.34	769 / 284

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 40

SEADOCS:254845.3

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1 Claim No.	2 Date Filed	3 Claimant	4 Amount Approved	5 Docket No. of Previous Order
3		Hyster Forklift 9892 - 40 th Ave S Seattle WA 98118	\$403.75	769 / 284
5		Icon 2001 Sixth Ave #500 Seattle WA 98121	\$203.12	769 / 284
7		IkonOffice Solutions P O Box 96046 Bellevue WA 98005	\$59.79	769 / 284
9		Ind-Mar Machine Works 5105 Buffalo Ave Jacksonville FL 32206	\$1,283.33	769 / 284
11		International Association of Movers P O Box 1213 Elbridge NY 13030	\$75.00	769 / 284
13		International Association of Structural Movers P O Box 1213 Elbridge NY 13061	\$150.00	769 / 284
15		Interspect 3339 W Eighth Ave Vancouver BC V6R 1Y3 Canada	\$100.00	769 / 284
17		Iron Workers Local No 79 907 Two Mile Parkway Bldg C Goodlettsville VA 37072	\$9,373.17	769 / 284
19		Iron Workers Local No 79 5307 Virginia Beach Blvd #102 Norfolk VA 23502		
21		James G. Murphy Inc P O Box 82160 Kenmore WA 98028	\$325.00	769 / 284
23		Jensen Maritime 4241 - 21st Ave W Seattle WA 98199	\$13,533.29	769 / 284
25				
26				

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 41

SEADOC5:254845.3

1 Claim No.	2 Date Filed	3 Claimant	4 Amount Approved	5 Docket No. of Previous Order
3		Jones Kushman Hingson 440 Northwest Square East 2150 N 107th St Seattle WA 98133	\$465.00	769 / 284
6		Kelly's Wash Tech Limited 633 Ready St St John NB E2M 3S4 Canada	\$93.38	769 / 284
8		L & M Truck Sales 4051 - 171st Ave SE Bellevue WA 98008	\$486.70	769 / 284
10		Laman-Loesche 302 Moore St Philadelphia PA 19148	\$3,030.92	769 / 284
13		Manitowoc Southeaster P O Box 2937 9797 Gibsonton Dr Riverview FL 33568	\$164.28	769 / 284
15		Marvel Industries Inc 2931 - 36th St Everett WA 98201	\$13.54 ¹⁵	769 / 284
18		McBee P O Box 4270 Athens OH 45702	\$233.78	769 / 284
19		Michael King	\$0.00	769 / 284
21		Modern Hi-Lift Equipment 1165 Matsonford Rd W Conshohocken PA 19428	\$3,218.16	769 / 284
23		Motor Trucks Inc P O Box 9 Everett WA 98207	\$81.84	769 / 284

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26 ¹⁵ Paid by Chapter 7 Trustee from Stoel Rives settlement.

1	2	Claim No.	Date Filed	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	Claimant	Amount Approved	Docket No. of Previous Order
				Natco Inc. P O Box 3342 Omaha NE 68104																							\$11,860.00	769 / 284		
				Newcourt Leasing Group P O Box 73939 Chicago IL 60673																							\$117.53	769 / 284		
				North American Survey 2045 Bennett Rd Philadelphia PA 19116																							\$181.90	769 / 284		
				Oakwood Apartments 1515 Second St Coronado CA 92118																							\$6,572.41	769 / 284		
				Oday Petroleum P O Box 25 Everett WA 98206																							\$2.50	769 / 284		
				Pacific Airgas Inc 3591 N Columbia Blvd Portland OR 97217																							\$286.87	769 / 284		
				Pacific American Commercial P O Box 3742 Seattle WA 98124																							\$55.90	769 / 284		
				Pacific Defense Systems 1411 Harding Ave National City CA 91950																							\$14,322.00	769 / 284		
				Pacific Fluid Systems 1925 NW Quimby St Portland OR 97209																							\$9,172.01	769 / 284		
				Pacific Machinery & Tool 3445 NW Luzon St Portland OR 97210																							\$137.15	769 / 284		
				Pacific Northwest Equipment 3161 Elliott Ave #340 Seattle WA 98121																							\$8,512.17	769 / 284		

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 43

SEADOCS:254845.3

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Claim No. Date Filed Paging Network of Seattle PC Help 2281 – 116th Ave NE #100 Bellevue WA 98004 Peachtree Forms P O Box 82862 Conyers GA 30209 Permagas 2317 N Machias Rd Lake Stevens WA 98258 Plank Co P O Box 201048 Houston TX 77216 Pollard-Nelson Safe 2811 Rockefeller Ave Everett WA 98201 Poly-Jon of Savannah P O Box 1272 Savannah GA 31403 Providence Occupational Medical Clinic 3305 Nassau St Everett WA 98201 R.A.G. Rentals Ltd 4954 Union Rd Beamsville ON L0R 1B4 Canada	Amount Approved \$0.00 \$103.17 \$256.67 \$128.22 \$2,290.77 \$167.19 \$2,861.00 \$51.00 \$341.93	Docket No. of Previous Order 769 / 284 769 / 284
22				
23				
24				
25				
26				

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 44

SEADOCS:254845.3

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. Date Filed Claimant	Amount Approved	Docket No. of Previous Order
		Rental Tools & Equipment Lockbox 4334 P O Box 85080 Richmond VA 23285	\$60,549.68	769 / 284
		Riverside Sand & Gravel 12225 Dubuque Rd Snohomish WA 98290	\$733.91 ¹⁶	769 / 284
		Robert W. Tate Attorney at Law 216 First Ave S #300 Seattle WA 98104	\$7,067.00	769 / 284
		Safe Harbor Machinery 18421 East Valley Highway Kent WA 98032	\$197.50	769 / 284
		Seaboard Liquid Carriers 6A Vidito Dr Dartmouth NS B3B 1P1	\$1,171.65	769 / 284
		Sherman & Associates 3172 N Rainbow Blvd #235 Las Vegas NV 89108	\$2,179.70	769 / 284
		Southern Welding Supply P O Box 2108 Savannah GA 31403	\$1,286.05	769 / 284
		Surety & Insurance Claim Specialists 1031 Ives Dairy Rd #129 Miami FL 33179	\$66.56	769 / 284
		Telephone & Computer Solutions 131 Aspen Lane N Pacific WA 98074	\$10.00	769 / 284
		Testing Services & Inspection 3030 Main St San Diego CA 92113	\$3,613.25	769 / 284

¹⁶ Paid by Chapter 7 Trustee from Stoel Rives settlement.

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Claim No. Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Thomas Dyer 2547 Perkins Lane W Seattle WA 98199	\$46,056.89	769 / 284
		Tidewater Barge P O Box 1210 Vancouver WA 98666	\$10,010.50	769 / 284
		Tidewater Naval 355 Crawford Parkway Portsmouth VA 23704	\$1,850.00	769 / 284
		TLR International Trade Services P O Box 4800 Portland OR 97208	\$132.00	769 / 284
		Torc Tec inc 811 Juniper Crescent #13 Chesapeake VA 23320	\$1,355.25	769 / 284
		Tubular Steel P O Box 52 St Louis MO 63151	\$6,595.83	769 / 284
		U.S. West Communications	\$0.00	769 / 284
		Union Pacific Railroad P O Box 3480 Omaha NE 68103	\$2,931.17	769 / 284
		Universal Forest Products P O Box 51502 Los Angeles CA 90051	\$1,250.90 ¹⁷	769 / 284
		Universal Sales Ltd P O Box 2150 St John NB E2L 3T9 Canada	\$5,044.79	769 / 284

¹⁷ Paid by Chapter 7 Trustee from Stoel Rives settlement.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Vince Crane 10719 Jetty Place Silverdale WA 98383	\$551.92	769 / 284
		TOTAL 11 U.S.C. §726(a)(2) CLAIMS:	\$2,704,487.67	

X. GENERAL UNSECURED CLAIMS
11 U.S.C. §726(a)(4)

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	12/13/02	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$2,931.60	612
133	3/9/00	Washington Dept. of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$1,946.02	692
135	3/10/00	Washington Dept. of Revenue ATTN: M. Song 2101 Fourth Ave, Ste 1400 Seattle WA 98121	\$11.29	692
184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$575.02	692
186	11/3/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	\$27,553.36	612
188	5/11/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	\$1,315.26	612

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
249	1/21/03	Georgia Dept of Revenue P O Box 161108 Atlanta GA 30321	\$341.00	612
		TOTAL 11 U.S.C. §726(a)(4) CLAIMS:	\$34,673.55	

IT IS FURTHER ORDERED that because there are insufficient funds for distribution to general unsecured creditors, all remaining claims are allowed as filed, as general unsecured claims without priority.

IT IS FURTHER ORDERED that any claim filed after the Chapter 7 claims bar date, January 29, 2003, is hereby disallowed, with the exception of claims filed by taxing agencies.

DONE IN OPEN COURT this ____ day of September, 2008.

The Honorable Thomas T. Glover
United States Bankruptcy Judge

Presented by:

MILLER NASH LLP

/s Geoffrey Groshong
Geoffrey Groshong
WSB No. 6124

Attorneys for Chapter 7 Trustee
Edmund J. Wood